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July 26, 2002

Ms. Mary Cottrell
Secretary
Department of Telecommunications
And Energy
One South Station – 2nd Floor
Boston, MA 02110

Dear Secretary Cottrell:

Please accept the attached comments from TransCanada Power Marketing Ltd. in D.P.U. docket number D.T.E. 02-40.

Thank you for your assistance.

Sincerely,

Michael E. Hachey Director, Power Marketing 508-871-1852